REMARKS

Applicants appreciate the Examiner's withdrawal of the prior art and double patenting rejections.

Applicants will now address the Examiner's remaining rejections in the order in which they appear in the Office Action.

Claim Rejections – 35 USC §112

Claims 41-71

In the Office Action, the Examiner continues to reject Claims 41-71 under 35 USC §112, first paragraph, as failing to comply with the written description requirement. This rejection is respectfully traversed.

More specifically, the Examiner objects to the phrase in independent Claims 41, 45, 48 and 51 regarding the concentration of oxygen, nitrogen, and hydrogen "throughout the thickness of said hydrogenated silicon oxynitride film" in the claimed range, as not being found in the specification, text or drawings.

While Applicants traverse this rejection, in order to advance the prosecution of this application, Applicants are amending independent Claims 41, 45, 48, 51 to delete the phrase "throughout the thickness." It is respectfully submitted that this amendment overcomes the Examiner's objection. Accordingly, it is respectfully requested that this rejection be withdrawn.

Claims 51-56, 60-61, 65-66 and 68-71

The Examiner also rejects Claims 51-56, 60-61, 65-66 and 68-71 under 35 USC §112, first paragraph, as failing to comply with the written description requirement. This rejection is also

respectfully traversed.

More specifically, the Examiner objects to the phrase in Claims 51, 54, 68 and 69 that first and second base insulating films comprise a hydrogenated silicon oxynitride film, and including in particular hydrogen. The Examiner states that base insulation film 102 consists of first base insulation file 102a, which is a silicon oxynitride film and which has not been disclosed to include hydrogen, and a second base insulation film 102b which, being a hydrogenated silicon oxynitride film, does include hydrogen.

While Applicants traverse this rejection, in order to advance the prosecution of this application, Applicants have amended Claims 51 and 54 to delete the phrase that the first base insulating film includes hydrogen and silicon and oxygen. Claims 68 and 69 have also been amended so that they are not objectionable.

Accordingly, it is respectfully submitted that these amendments overcome the Examiner's objection, and it is requested that this rejection be withdrawn.

Claims 41, 45, 48, 51, 54 and 67-71

In order to clarify the claimed invention, Applicants are also amending Claims 41, 45, 48, 51, 54 and 67-71 to delete the feature that the gate insulating film comprises a hydrogenated silicon oxynitride film. Applicants are also amending Claims 41, 45 and 48 to recite that the base film comprises a hydrogenated silicon oxynitride film. In addition, dependent Claims 67-71 have been amended to recite an interlayer insulating film over the first, second, (and third) gate electrodes, and that the interlayer insulating film comprises a hydrogenated silicon oxynitride film having an oxygen concentration from 55 to 70 atomic%, a nitrogen concentration from 0.1 to 6 atomic%, and a hydrogen concentration from 0.1 to 3 atomic%. These features are supported by, for example, page

3, ln. 26 - page 4, line 26 of the specification of the present application.

Accordingly, it is respectfully requested that these amendments be entered and allowed at this time.

Conclusion

It is respectfully submitted that the present application is in a condition for allowance and should be allowed.

Please charge our Deposit Account No. 50-1039 for any fee due for this amendment.

Favorable reconsideration is earnestly solicited.

Respectfully submitted,

Date: February 17, 2006

Mark J. Murphy

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